

**GOVERNMENT OF THE DISTRICT OF COLUMBIA**  
**Office of the Chief Financial Officer**

Natwar M. Gandhi  
Chief Financial Officer



**MEMORANDUM**

**TO:** The Honorable Linda W. Cropp  
Chairman, Council of the District of Columbia

**FROM:** Natwar M. Gandhi  
Chief Financial Officer

**DATE:** November 6, 2002

**SUBJECT:** Fiscal Impact Statement: "Fiscal Year 2003 Budget Support Amendment Act of 2002"

**REFERENCE:** Bill 14-892 - An Amendment in the Nature of a Substitute

---

**Conclusion**

The proposed legislation amends the Fiscal Year 2003 Budget Support Act of 2002. The Budget Support Act is the legislative vehicle for adopting statutory changes needed to implement the District's proposed FY 2003 through FY 2006 budget and financial plan. This bill will result in local General Fund revenue to the District Government of \$143.5 million in FY 2003 and \$615.4 million from FY 2003 through FY 2006.

This measure along with anticipated Mayoral rulemaking and agency planned expenditure reductions will result in an approximate \$323.5 million overall reduction from the FY 2003 budget submitted to the U.S. Congress in June 2002. The combined initiatives provide sufficient funds to balance the FY 2003 consensus budget and financial plan as agreed to by the Mayor and the Council of the District of Columbia (Council). Anti-deficiency laws, 31USCA § 1341 (2000), prohibit District officers and employees from exceeding agency appropriations in any fiscal year.

[Title I – Uniform Per Student Funding Formula for Public Schools and Public Charter Schools Second Amendment Act of 2002:](#)

**Background**

The proposed title amends the Uniform Per Pupil Funding Formula for the Public Schools and Public Charter Schools Act of 1998 and the Special Education Act of 2000.

The proposed title will revise the weighting formulas used to calculate funding for students attending schools in the District.

### **Financial Plan Impact**

Funds are sufficient in the proposed FY 2003 through FY 2006 budget and financial plan. The proposed budget for the District of Columbia Public Schools (DCPS) includes \$546.1 to implement the components of the proposed title reduced from the \$576.1 million proposed in June 2002. The proposed budget for the D.C. Public Charter Schools (PCS) includes \$130.4 million reduced from the \$132.8 million proposed in June 2002. This measure represents total planned expenditure reductions of \$32.4 million and is a part of the budget reduction package being submitted to the U.S. Congress.

### Title II – Special Events Clean-Up and Trash Removal Act of 2002:

#### **Background**

The proposed title increases the fees charged to sponsors of events in the District to cover personnel costs for cleaning and trash removal at public areas. The proposed title also gives the Mayor discretionary Rulemaking authority to charge the event sponsors fees.

While repealing a \$0.35 per disposable trash bag fee requirement, the proposed title will increase the rate per hour per employee charged for performing the cleanup operations. The rate will be increased from \$24.25 per hour to \$27.00 per hour. In addition, two other fees will be established. To cover vehicle costs a rate per hour of \$40.00 will be charged, and to cover disposal costs a \$79.23 per ton rate will be charged. Additional fees will be collected through the permitting process.

#### **Financial Plan Impact**

The proposed FY 2003 through FY 2006 budget and financial plan has sufficient resources to implement the components of the proposed title. The proposed title will result in an increase in revenue of \$245,000 per year. The following table presents the projected revenue increase associated with the provisions of the proposed title.

Estimated Increase to Local General Fund Revenue (\$ in millions)				
FY 2003	FY 2004	FY 2005	FY 2006	4-Year Total
\$0.25	\$0.25	\$0.25	\$0.25	\$1.00

### Title III – Housing Production Trust Fund Second Amendment Act of 2002:

#### **Background**

Besides making technical changes to the Housing Act of 2001, provisions in the proposed title delay the full implementation of Title V of the Housing Act from the initial implementation date of October 1, 2002 to October 1, 2003.

The proposed title requires \$5 million be deposited in the Housing Production Trust Fund effective October 1, 2002 (FY 2003) as a one-time budgeted expenditure.

Beginning in fiscal year 2004, the District will transfer 15 percent of the District's real property transfer tax and the deed recordation tax to the Housing Production Trust Fund. Provisions of the proposed title require the Chief Financial Officer to certify revenue estimates that will govern the transfer of funding subject to the provisions of the proposed title.

### **Financial Plan Impact**

Funds are sufficient in the proposed FY 2003 through FY 2006 budget and financial plan to implement all the provisions of the proposed title.

Of the \$11.5 million budgeted for FY 2003 in the June 2002 submission to the U.S. Congress \$5 million is to be allocated to the Housing Production Trust Fund. The remaining \$6.5 million will be moved from the Housing Production Trust Fund to the local General Fund.

The following table presents the estimated revenue increase to the financial plan.

Impact to Local General Fund Revenue (\$ in millions)				
FY 2003	FY 2004	FY 2005	FY 2006	4-Year Total
\$6.5	\$0.0	\$0.0	\$0.0	\$6.5

### [Title IV – Tobacco Settlement Savings Fund Second Amendment Act of 2002:](#)

#### **Background**

The proposed title requires that 100 percent of the proceeds of approximately \$10 million received through the Tobacco Settlement, consisting of the residual interest and savings due to debt defeasement or prepayment, shall be deposited in the local General Fund. The proposed title requires the budget prepared for the District to include reasonable expenses for the Board of Trustees of the Tobacco Settlement Trust Fund that administers the fund. The proposed title prescribes certain reporting obligations on the Board.

The proposed title requires that \$1 million be allocated to the Department of Human Services (DHS), the Child and Family Services Administration (CFSA), the Department of Mental Health (DMH), the Department of Health (DOH), and DCPS to fund local costs for Medicaid, Medicare, Title IVE programs<sup>1</sup>, and Special Education programs.

---

<sup>1</sup> Social Security Act, Title IV, Part E; 42 USC § 674(a).

Provisions of the proposed title are effective October 1, 2002 through September 30, 2004.

### **Financial Plan Impact**

This title will increase local General Fund revenue by \$10 million in FY 2003. Provisions of the proposed title were considered in the development of the proposed budget and financial plan. Provisions of the proposed title require that the Board of Trustees of the Tobacco Settlement Trust Fund reinvest the Fund balance after the transfer of \$1 million to the city for operations in certain agencies.

Net Revenue Impact to the Financial Plan (\$ in millions)				
FY 2003	FY 2004	FY 2005	FY 2006	4-Year Total
\$10.0	\$0.0	\$0.0	\$0.0	<b>\$10.0</b>

### [Title V – Vital Records Penalties Amendment Act of 2002:](#)

#### **Background**

The proposed title allows the imposition of civil fines or penalties for infractions associated with the handling of official government records.

#### **Financial Plan Impact**

This title has no material impact on the cost of services provided by the District of Columbia and has no effect on local General Fund revenue. This title has no fiscal impact because all funds received from civil fines and penalties are retained by the Courts.

### [Title VI – Substance Abuse Treatment and Prevention Fees Amendment Act of 2002:](#)

#### **Background**

The purpose of the proposed title is to amend Section 8 of the District of Columbia Substance Abuse Treatment and Prevention Act of 1989 to allow the District to put in place a schedule of fees for any individual or entity applying for certification as a substance abuse treatment facility. In addition, the proposed title allows the establishment of civil fines and penalties for infractions associated with Title 44 § 1201 to § 1209. All funds received from civil fines and penalties are retained by the Courts.

#### **Financial Plan Impact**

Funds are sufficient in the FY 2003 through FY 2006 budget and financial plan because no additional staff or resources will be required to implement the provisions of the

proposed title. Other provisions have no fiscal impact because all funds received from civil fines and penalties are retained by the Courts.

[Title VII – Emergency and Non-Emergency Number Telephone Calling Systems Fund Amendment Act of 2002:](#)

**Background**

The proposed title increases the monthly fee for access to local telephone connection in the District of Columbia. The monthly fee will apply to Centrex, non-Centrex and Wireless connectivity. The rate is a monthly access charge of \$0.57 per line, and \$0.62 per Centrex station or Private Branch Exchange Station (PBX). Current rates are \$0.07 to \$0.56 per line. In addition, subscribers to wireless local exchange will pay a monthly user fee of \$0.76 for each telephone number that has a District of Columbia billing address.

**Financial Plan Impact**

Revenue generated by the proposed title will be deposited into the Emergency and Non-Emergency Telephone Systems Assessments Fund. These funds will be earmarked for the Office of the Chief Technology Officer (OCTO) for use in offsetting the costs associated with the City-Wide Call Center, the 911 Emergency Services Center, and other communications infrastructure improvements and operations.

[Title VIII – Pay-As-You-Go Funding Second Amendment Act of 2002:](#)

**Background**

The proposed title repeals D.C. Law 14-90; D.C. Official Code § 1-301.141, effective October 1, 2002<sup>2</sup>. This statute governed the Pay-as-You-Go funding made available to four District agencies in FY 2003. The agencies were the Metropolitan Police Department (MPD), the Department of Fire and Emergency Medical Services (F/EMS), the Department of Corrections (DOC), and the Child and Family Services Administration (CFSA).

**Financial Plan Impact**

The proposed title has no impact on the FY 2003 through FY 2006 budget and financial plan.

---

<sup>2</sup> Bill 14-609, Title XXXIII[33]; "Criteria for Spending Pay-as-You-Go Funding Amendment Act of 2002."

Title IX – Excise Tax Revision Act of 2002:

**Background**

The purpose of the proposed title is to increase the sales tax on retail sales of alcoholic beverages from 8 percent to 9 percent of the gross receipts for off-premise consumption. In addition, the proposed title will increase the sales tax on a pack of cigarettes from \$0.65 to \$1.00.

The proposed title will also increase the Public Utilities Tax Rate from 10 percent to 11 percent. In addition, the proposed title will increase the Toll Telecommunications Tax Rate from 10 percent to 11 percent. The proposed title will also increase the tax rate per kilowatt/hour for electricity from \$0.007 to \$0.0077. Provisions of the proposed title will become effective on January 1, 2003.

**Financial Plan Impact**

The provisions of the proposed title will result in an increase in local General Fund revenue. The following table presents the projected increase to the FY 2003 through FY 2006 budget and financial plan.

Net Revenue Impact to the Financial Plan					
(\$ in millions)					
Item	FY 2003	FY 2004	FY 2005	FY 2006	4-Year Total
Retail Alcohol	\$1.4	\$1.9	\$1.9	\$2.0	\$7.2
Cigarettes	5.8	7.5	7.2	7.0	27.5
<b>Sales Tax Subtotal</b>	<b>\$7.2</b>	<b>\$9.4</b>	<b>\$9.1</b>	<b>\$9.0</b>	<b>\$34.7</b>
Public Utilities	10.4	14.0	14.3	14.6	53.3
Toll Telephone	4.9	6.9	7.5	8.2	27.5
<b>Gross Receipts Subtotal</b>	<b>\$15.3</b>	<b>\$20.9</b>	<b>\$21.8</b>	<b>\$22.8</b>	<b>\$80.8</b>
<b>Net Annual Impact</b>	<b>\$22.5</b>	<b>\$30.3</b>	<b>\$30.9</b>	<b>\$31.8</b>	<b>\$115.5</b>

Title X – Imposition and Rates of Franchise and Unincorporated Business Tax Revision Amendment Act of 2002:

**Background**

The proposed title holds the Corporate Franchise Tax at the current rate of 9.975 percent and suspends further reductions as required by the Tax Parity Act. Provisions of the proposed title shall apply as of January 1, 2003.

### Financial Plan Impact

The provisions of the proposed title will result in an increase in local General Fund revenue. The following table presents the projected increase to the FY 2003 through FY 2006 budget and financial plan.

Net Revenue Impact to the Financial Plan (\$ in millions)				
FY 2003	FY 2004	FY 2005	FY 2006	4-Year Total
\$17.5	\$24.3	\$25.2	\$26.3	\$93.3

#### Title XI – Deed Recordation Tax Amendment Act of 2002:

### Background

The proposed title amends the District of Columbia Deed Recordation Tax Act to increase the rate from 1.1 percent to 1.5 percent. It will also increase the deed transfer tax rate of an economic interest from 2.2 percent to 3.0 percent. Provisions of the proposed title will exclude owner-occupied properties with a value that does not exceed \$250,000 and then only if the Deed is recorded within 30 days of transfer accompanied by the application for the Homestead Deduction. Provisions of the proposed title shall apply as of January 1, 2003.

### Financial Plan Impact

The provisions of the proposed title will result in an increase in local General Fund revenue. The following table presents the projected increase to the FY 2003 through FY 2006 budget and financial plan.

Net Revenue Impact to the Financial Plan (\$ in millions)				
FY 2003	FY 2004	FY 2005	FY 2006	4-Year Total
\$27.9	\$32.4	\$33.4	\$35.6	\$129.3

#### Title XII – Other-Type<sup>3</sup> Funds and Adjustment to Other Fees and Charges Act of 2002:

### Background

The proposed title authorizes the Mayor to make a technical amendment to Chapter 3 of Title 47 to allow the transfer of dedicated funds, generally referred to as "O" type funds, to the District's local General Fund. The proposed title requires all transfers to be in

---

<sup>3</sup> The District's System of Accounting and Reporting (SOAR) fund 0600. Proprietary and Dedicated revenue and expenses.

consultation with the District Chief Financial Officer and conveyed by Public Resolution to the Council.

Of the "O" type funds that are not otherwise governed by statute or depend on Court activity and regulation, the proposed title authorizes the Mayor to increase all fees, fines, and other charges by an overall average of up to 30 percent. The proposed title requires the District Chief Financial Officer to submit a report to the Council by November 22, 2002 of all fees, fines, and other charges imposed by the District and the amounts that would be collected including inflation adjustments.

### **Financial Plan Impact**

Funds are sufficient in the FY 2003 through FY 2006 budget and financial plan as currently agreed to by the Mayor and the Council. The proposed title will not require any additional staff or resources. Should the transfer of funds be approved, then the proposed title along with titles II, XVI, XVII, XX and XXIII will increase local General Fund revenue by approximately \$26.7 million.

#### [Title XIII – Real Property Tax Revision Act of 2002:](#)

### **Background**

The purpose of the proposed title is to establish a new class III for vacant and abandoned property and establish tax rates of \$5.00 per \$100 assessed value.

### **Financial Plan Impact**

The provisions of the proposed title will result in an increase in local General Fund revenue. The following table presents the projected increase to the FY 2003 through FY 2006 budget and financial plan.

Net Revenue Impact to the Financial Plan				
(\$ in millions)				
FY 2003	FY 2004	FY 2005	FY 2006	4-Year Total
\$5.8	\$5.2	\$4.8	\$4.8	<b>\$20.6</b>

#### [Title XIV – Inheritance and Estate Tax Act of 2002:](#)

### **Background**

The proposed title makes clarifying changes to Chapter 37, Title 47 § 301 to protect the District's revenue from inheritance and estate taxes at the current levels while the federal government does away with its inheritance and estate taxes. Provisions of this title establish a filing threshold of \$675,000 of the total gross estate. Tax returns will only be required for gross estate valuations that exceed this threshold.



### **Financial Plan Impact**

Funds are sufficient in the proposed FY 2003 through FY 2006 budget and financial plan. The proposed title will prevent the loss of \$25.5 million in funds in FY 2003 and \$179 million in FY 2003 through FY 2006.

### [Title XV – Classification and Compensation Studies for Police and Fire Second Amendment Act of 2002:](#)

#### **Background**

The proposed title amends the Classification and Compensation Studies for Police and Fire Amendment Act of 2002 by making required studies of compensation and benefits of Police Officers, Firefighters, Emergency Services Personnel, and School Teachers subject to the availability of agency resources.

The proposed title anticipates a possible \$475,000 reduction to DCOP's FY 2003 agency budget. The resulting amended statute would still require the previously mentioned studies, but makes them subject to the availability of funding resources should they be required by the Director of DCOP.

#### **Financial Plan Impact**

The proposed title would have no impact on the proposed FY 2003 through FY 2006 budget and financial plan and has no impact on the cost of services or local General Fund revenue.

### [Title XVI – Department of Consumer and Regulatory Affairs Fees and Charges Amendment Act of 2002:](#)

#### **Background**

The proposed title makes numerous changes to the fees collected by the Department of Consumer and Regulatory Affairs (DCRA).

#### **Financial Plan Impact**

Funds are sufficient in the FY 2003 through FY 2006 budget and financial plan because no additional staff or resources will be required to implement the provisions of the proposed title.

[Title XVII – Motor Vehicle Fee Adjustment Amendment Act of 2002:](#)

**Background**

The proposed title makes changes to the fees collected by the Department of Motor Vehicles (DMV). The proposed title will increase the fee for recording the release of lien from a vehicle from \$15 to \$20. The title also changes the fees for reinstatement of driving permit from \$30 to \$98, and report of operating record from \$5 to \$7.

The proposed title will increase the fee for duplicate registration certificates to \$7, the fee for replacement tag issue to \$10, the dealer's proof of ownership to \$15, and temporary tags will be increased from \$10 to \$13. The title will also increase the fee to the manufacturer for shipping vehicles to the District. For vehicles 3,499 pounds and under the fee will be increased from \$55 to \$72, and for vehicles 3,500 pounds and greater the fee will be increased from \$88 to \$115, and from \$30 to \$52 for motorcycles.

In addition, proposed title will increase the fee for impounded vehicle towing from \$55 to \$72; and the fee for titling and retitling from \$20 to \$26. The vehicle fee for full-time students who are required to comply with all motor vehicle registration regulations will be increased from \$250 to \$325.

**Financial Plan Impact**

Funds are sufficient in the FY 2003 through FY 2006 budget and financial plan because no additional staff or resources will be required to implement the provisions of the proposed title.

[Title XVIII – Tax Rate Reduction Mechanism Act of 2002:](#)

**Background**

The proposed title authorizes reductions in the Deed Recordation, Deed Transfer, economic interests, Public Utilities and Telephone Toll Communications taxes based on the District Chief Financial Officer's periodic certifications of District revenue. Provisions of the proposed title will exclude funds from one-time revenue sources from consideration by the District Chief Financial Officer. The proposed title authorizes the particular tax rate reductions based on certain revenue estimate report findings. Any tax rate reduction caused by the proposed title would be applied as of January 1 of the following fiscal year.

**Financial Plan Impact**

This title has no material impact on the cost of services provided by the District of Columbia. Funds are sufficient in the proposed FY 2003 through FY 2006 budget and financial plan and there would be no impact on local General Fund revenue.

[Title XIX – Medicaid State Plan Amendment Approval Act of 2002:](#)

**Background**

The proposed title repeals the annual rate of inflation adjustment requirement for basic rates of pay to hospitals, nursing facilities, and intermediate care facilities. These rates will remain at their current levels. In addition the proposed title will increase the pharmacy dispensing fee from \$3.75 to \$4.50 and make the rate increase effective on April 1, 2003.

The proposed title broadens the eligibility for the District's State Plan for Medical Assistance to include childless adults 50 to 64 years of age.

**Financial Plan Impact**

Funds are sufficient in the FY 2003 through FY 2006 budget and financial plan to fund all costs associated with implementing the proposed title. The FY 2003 budget includes \$12.9 million for these purposes.

[Title XX – Health Systems Planning Act of 2002:](#)

**Background**

The purpose of the proposed title is to require DOH to establish and promulgate a Health Systems Plan (HSP). The HSP is required to plan the District's accommodation of all medical services not otherwise provided by physicians, dentists, HMOs and certain other providers and group practices. The HSP is required to address existing needs and requirements of the District as well as being a forward looking, long-term operational plan. The proposed title addresses content and dissemination of the HSP.

The proposed title will repeal the authority for the State Health Planning and Development Agency (SHPDA) with the result of transferring the functions to DOH. The title also would establish a schedule of fees to be charged when requests are made for certain data, analysis and reports. In addition, provisions of the proposed title establish penalties for knowingly withholding the data requested by DOH and imposes local fines as well as civil fines, penalties, fees and criminal detention.

Lastly, the proposed title addresses and limits the refund of application fees for Certificates of Need applied for prior to the implementation of the proposed title.

**Financial Plan Impact**

Funds are sufficient in the proposed FY 2003 through FY 2006 budget and financial plan to implement the provisions of the proposed title. Funds generated by the provisions of this title may be used to fund operational costs of the annual report. All costs will be

required to be absorbed by the existing resources for DOH. Other provisions have no fiscal impact because all funds received from civil fines and penalties are retained by the Courts.

[Title XXI – Bail Reform Act of 2002:](#)

**Background**

The proposed title is procedural concerning safety and secure custody practices with respect to the release of pre-trial detainees for employment, schooling or other limited purposes.

**Financial Plan Impact**

The proposed title would have no impact on the proposed FY 2003 through FY 2006 budget and financial plan and has no impact on the cost of services or local General Fund revenue.

[Title XXII – Extension of Expedited Council Contract Review Period Amendment Act of 2002:](#)

**Background**

The Council's authority to expedite the review of contracts within a five-day review period is set to expire. If that authority expires the review period will revert to a 10-day and 45-day review period. The proposed title extends the expiration of the expedited review for an additional two more years so that the provisions expire in 2004 instead of 2002.

**Financial Plan Impact**

The proposed title has no impact on the budget and financial plan.

[Title XXIII – Anti-Graffiti Amendment Act of 2002:](#)

**Background**

The proposed title provides the Mayor with the authority to bill property owners at a rate of \$125 per hour for the removal of graffiti from their property. Property owners will have the right to appeal the fees. Provisions of the proposed title outline the billing and hearing process.

## **Financial Plan Impact**

It is difficult to estimate the funds that the District will raise from charging fees to property owners. The Department of Public Works has estimated that they will receive \$195,000 in FY 2003.

### Title XXIV – College Savings Program Act of 2002:

## **Background**

The proposed title authorizes pre-tax college savings accounts for District residents. It will establish a \$3,000 limit per year on District of Columbia income tax deductions resulting from contributions to a College Savings Plan. Yearly contributions greater than \$3,000 can be carried forward as a deduction, subject to the annual limit, for a maximum of five tax years. Interest earnings and qualified withdrawals are also tax exempt. Unqualified withdrawals are subject to District of Columbia taxation.

The proposed title also limits ownership of a college savings account to one person and eliminates the requirement that an account owner or the beneficiary be a resident of the District of Columbia. The proposed title establishes criteria for use of funds deposited into and earnings associated with the College Savings Plan program.

## **Financial Plan Impact**

Funds are sufficient in the FY 2003 through FY 2006 budget and financial plan because the proposed title will not require any additional staff or resources to implement. Impacts to local General Fund revenue were included in the proposed FY 2003 budget as agreed upon by the Mayor and the Council.

The average participation rate of the population that is most likely to participate in a college savings plan among the Mid-Atlantic States is 0.75 percent. The District of Columbia's projected participation rate will be approximately 1.0 percent of District residents between the ages of 20 and 64.

The maximum tax-deductible yearly contribution to the College Savings Plan is \$3,000. The projected average yearly contribution (or income tax deduction) will be \$2500. Not all eligible individuals will contribute the maximum allowable amount. In addition, based upon other states participation rates, it is projected that District participation will take approximately 4 years to reach 1.0 percent.

The table on the following page presents the estimated foregone revenue as a result of implementing the proposed title. These amounts were included in the revenue estimates used to develop the FY 2003 through FY 2006 budget and financial plan.

Net Revenue Impact to the Financial Plan (\$ in millions)				
FY 2003	FY 2004	FY 2005	FY 2006	4-Year Total
\$0.3	\$0.4	\$0.6	\$0.6	\$1.9

## SUMMARY

This bill will result in an approximate net increase in local General Fund revenue of \$143.5 million in FY 2003 and \$615.4 million from FY 2003 through FY 2006. This measure along with anticipated Mayoral rulemaking and agency planned expenditure reductions will result in an approximate \$323.5 million overall reduction from the FY 2003 budget submitted in June 2002. The combined initiatives provide sufficient funds to implement the FY 2003 consensus budget and financial plan as agreed to by the Mayor and the Council. The following table presents a summary of the net revenue impact of the proposed legislation to the proposed FY 2003 through FY 2006 budget and financial plan.

Proposed Revenue Changes Impacting the Financial Plan (\$ in millions)					
Item	FY 2003	FY 2004	FY 2005	FY 2006	4-Year Total
Sales Tax	\$7.2	\$9.4	\$9.1	\$9.0	\$34.7
Real Property Tax	5.8	5.2	4.8	4.8	20.6
Deed Recordation & Transfer	27.9	32.4	33.4	35.6	129.3
Income Tax	24.1	31.1	32.0	33.1	120.3
Gross Receipts Tax	15.3	20.9	21.8	22.8	80.8
<b>Subtotal Tax Revenue</b>	<b>\$80.3</b>	<b>\$99.0</b>	<b>\$101.1</b>	<b>\$105.3</b>	<b>\$385.7</b>
Non-Tax Revenue	17.5	23.3	23.3	23.3	87.4
Other Type Revenue	9.2	12.2	12.2	12.2	45.8
Agency Revenue Initiatives	20.0	20.0	20.0	20.0	80.0
Housing Production Trust Fund Revenue	6.5	0.0	0.0	0.0	6.5
Tobacco Residuals	10.0	0.0	0.0	0.0	10.0
<b>Non-Tax Subtotal</b>	<b>\$63.2</b>	<b>\$55.5</b>	<b>\$55.5</b>	<b>\$55.5</b>	<b>\$229.7</b>
<b>Net Annual Impact</b>	<b>\$143.5</b>	<b>\$154.5</b>	<b>\$156.6</b>	<b>\$160.8</b>	<b>\$615.4</b>

mrj

*The Chief Financial Officer's legislative fiscal analysis is prepared by the Special Projects and Fiscal Analysis Administration in the Office of Research and Analysis. Contact us at 441 4<sup>th</sup> Street, NW, Suite 400S, Washington D.C., 20001 or view our work on-line at <http://cfo.dc.gov>.*